

FIG. 1

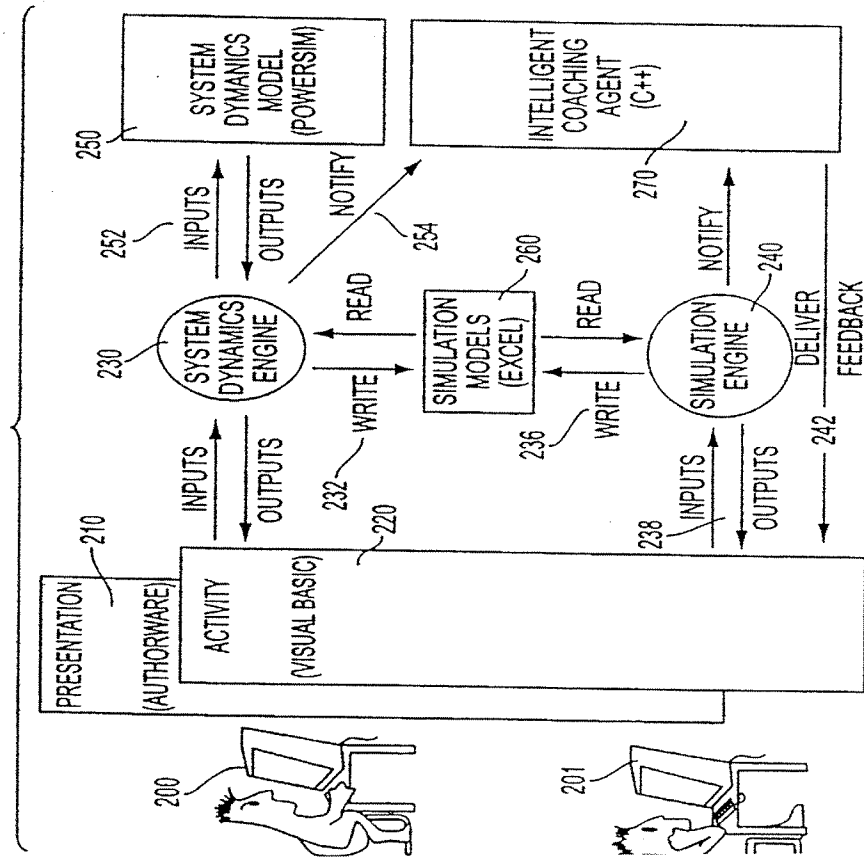


FIG. 2

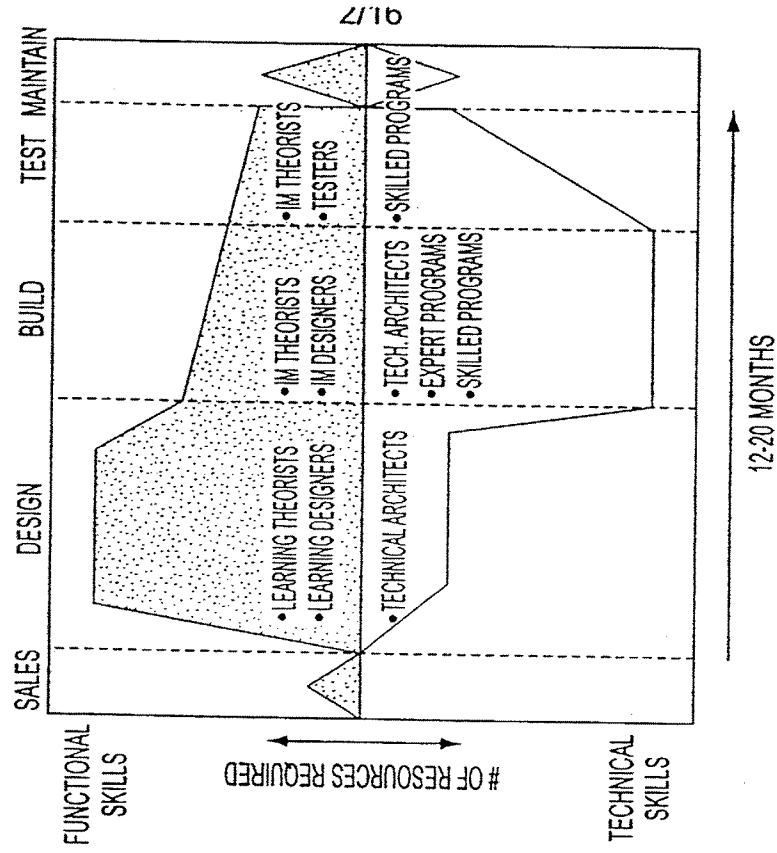


FIG. 3

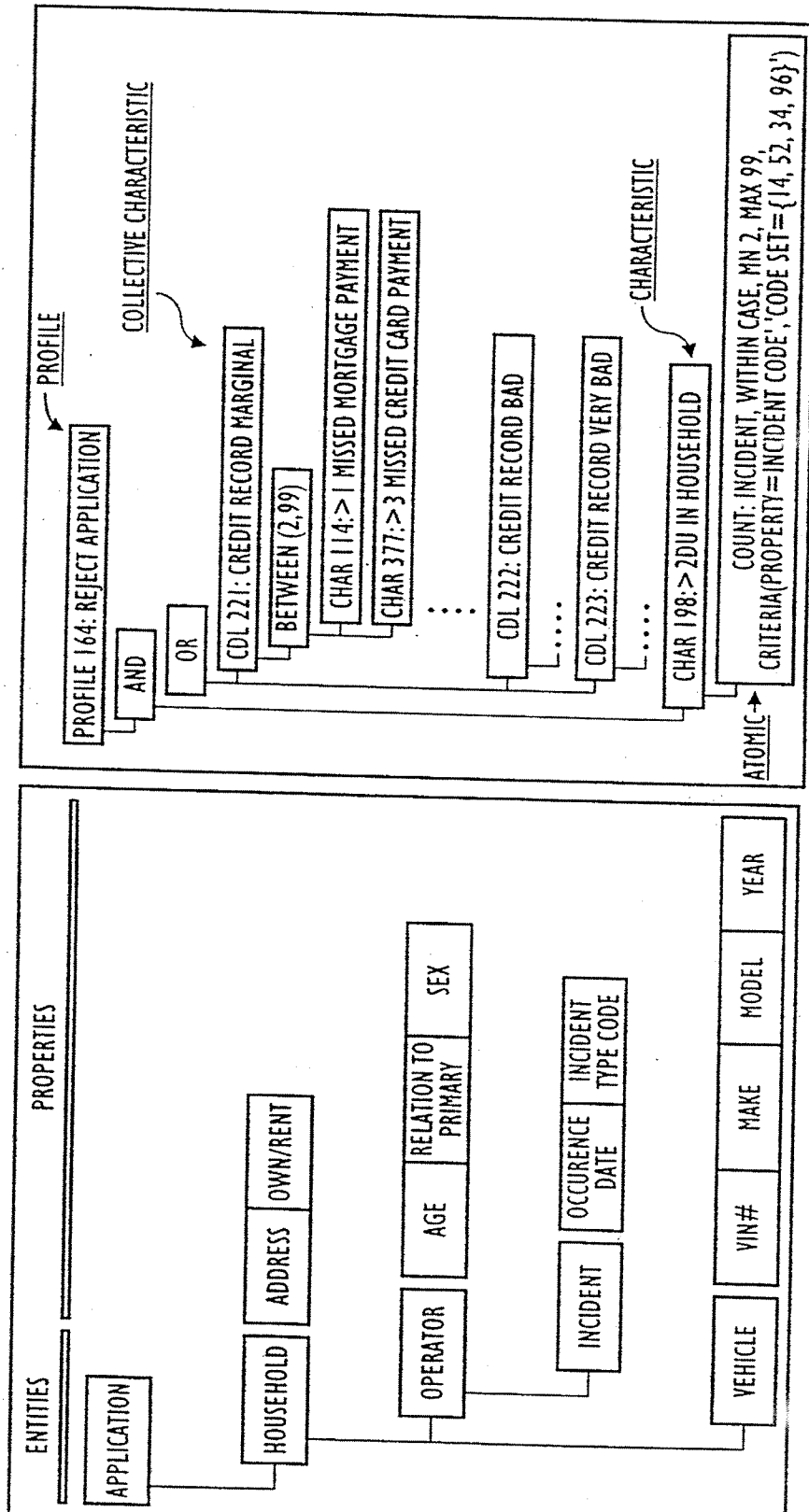


FIG. 5

FIG. 4

RECORD TRANSACTIONS

PREPARE FOR MEETING

JOURNALIZE

EXIT

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

INTERNAL DOCUMENT

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

513 DIRECT MATERIAL VARIANCE

515 CASH DISCOUNTS EARNED

571 IMPAIRED INTEREST EXPENSE

580 OTHER FINANCIAL CHARGES

970 INTEREST EXPENSE

980 US FEDERAL INCOME TAXES

8100 SALARIES AND WAGES EXPENSE

8200 PAYROLL ALLOWANCES

8300 EMPLOYEE BENEFITS

DATE

ENTRY

ACCOUNTS

JOURNAL Y1

DR

CR

FIG. 7

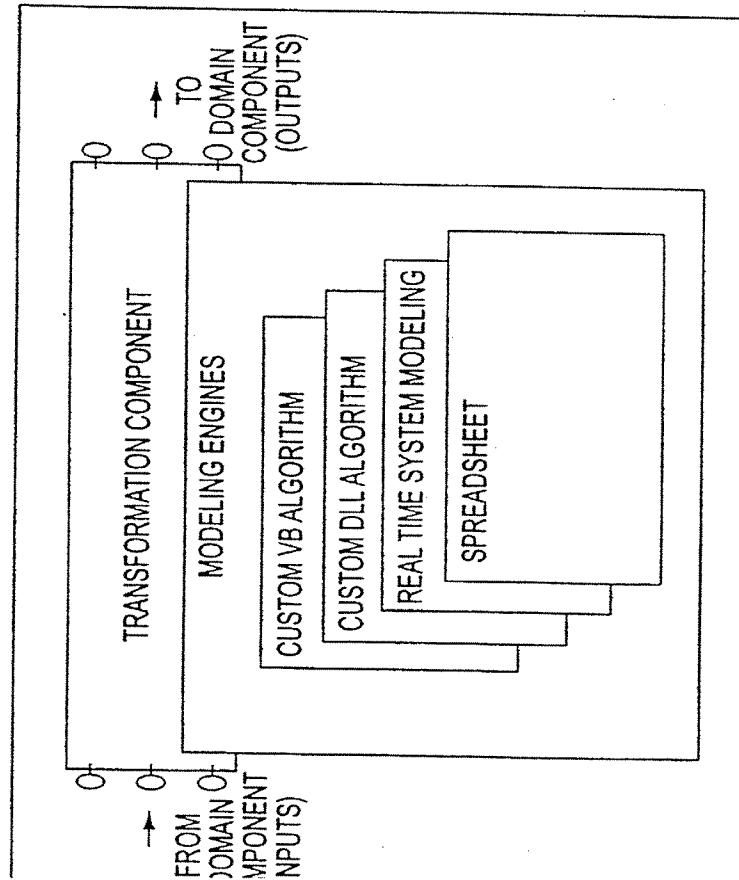


FIG. 6

1200
1210

RECORD TRANSACTIONS

JOURNALIZE

PREPARE FOR MEETING

EXIT

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

INTERNAL ACCOUNT		ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
DATE: 01/02	E BIKES	510 COST OF GOODS SOLD			
DESCRIPTION:	AMOUNT	510 DIRECT MATERIAL VARIANCE			
STARTUP INVESTMENT		515 CASH/DISCOUNTS EARNED			
E-BIKES FROM E-CORPORATE		571 IMPUTED INTEREST EXPENSE			
RECEIVED IN CASH	\$210,000.00	590 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		990 US FEDERAL INCOME TAXES			
		8100 SALARIES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 22
NEXT

JOURNAL Y1

DATE	ENT#	ACCOUNTS	DR	CR
1/31	1			

ASSIGNMENT

TEAM

USE ACCOUNTING CONCEPTS

TEAM FEEDBACK

YOU HAVEN'T DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK

0.080B

CLOSE

FIG. 9

FIG. 8

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

Blue Chip Securities
SETTLEMENT INVOICE

DATE: 01/02 INV # 6578-31

DESCRIPTION:
\$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT:
WE WONT USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED		
380	EMPLOYEE BENEFIT COST ACCRUED		
381	OTHER TAXES ACCRUED		
391	ACCRUED EXPENSES		
401	DEFERRED INCOME		
419	RESERVE FOR SUNDRY LOSSES		
421	RESERVE FOR REPLACEMENT		
462	FOREIGN CURRENCY TRANSLATION ADJ		
471	PAID-IN CAPITAL		
481	RETAINED EARNINGS 1/1		

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BACK NEXT

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES
INTERNAL DOCUMENT

DATE: 01/02

DESCRIPTION:
START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510	COST OF GOODS SOLD		
513	DIRECT MATERIAL VARIANCE		
515	CASH DISCOUNTS EARNED		
571	IMPUTED INTEREST EXPENSE		
580	OTHER FINANCIAL CHARGES		
970	INTEREST EXPENSE		
980	US FEDERAL INCOME TAXES		
8100	SALARIES AND WAGES EXPENSE		
8200	PAYROLL ALLOWANCES		
8300	EMPLOYEE BENEFITS		

1 OF 22

BACK NEXT

FIG. 10

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY	
PAID IN CASH	
ACCOUNT NUMBER: 001362	
INVOICE NUMBER: 5438169	
INVOICE DATE: 01/24	
AMOUNT DUE: \$700.00	
PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT	
SUMMARY OF CHARGES	
PHONE BILL: \$660.37	
TAX: \$39.63	
TOTAL AMOUNT DUE: \$700.00	

3 OF 22

BACK NEXT

DATE		ENT.#	ACCOUNTS	JOURNAL - Y1		DR	CR
1/31	3	8506	UTILITIES EXPENSE		\$700.00		
		10	CASH			\$700.00	

FIG. 12

TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.0000B

FIG. 13

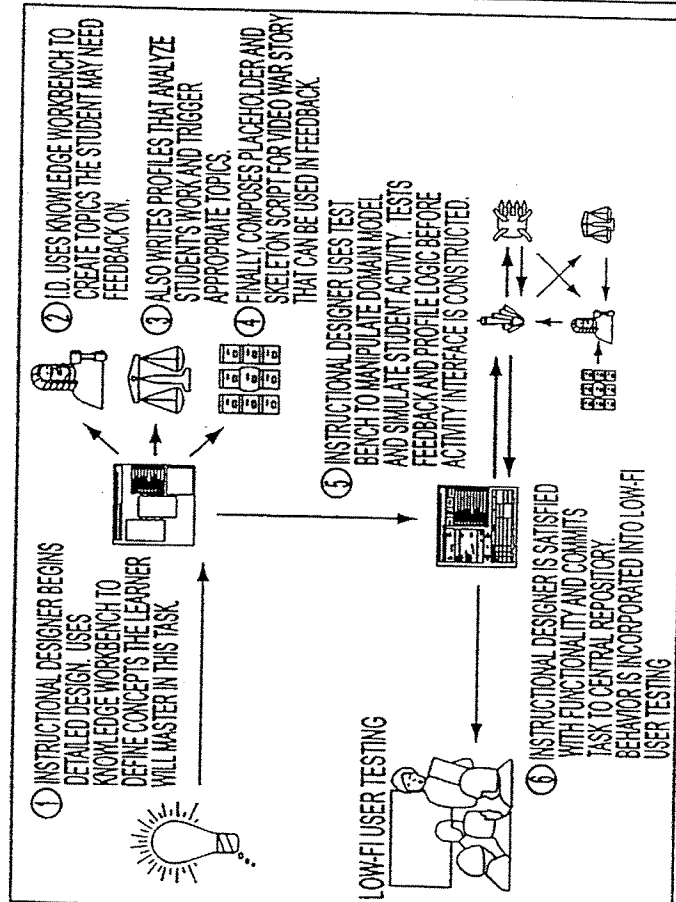


FIG. 14

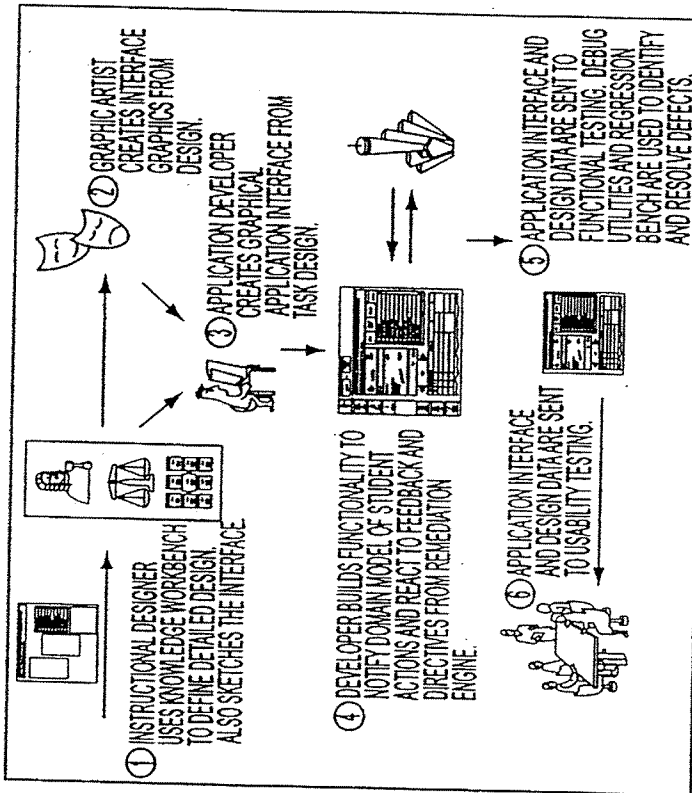


FIG. 15

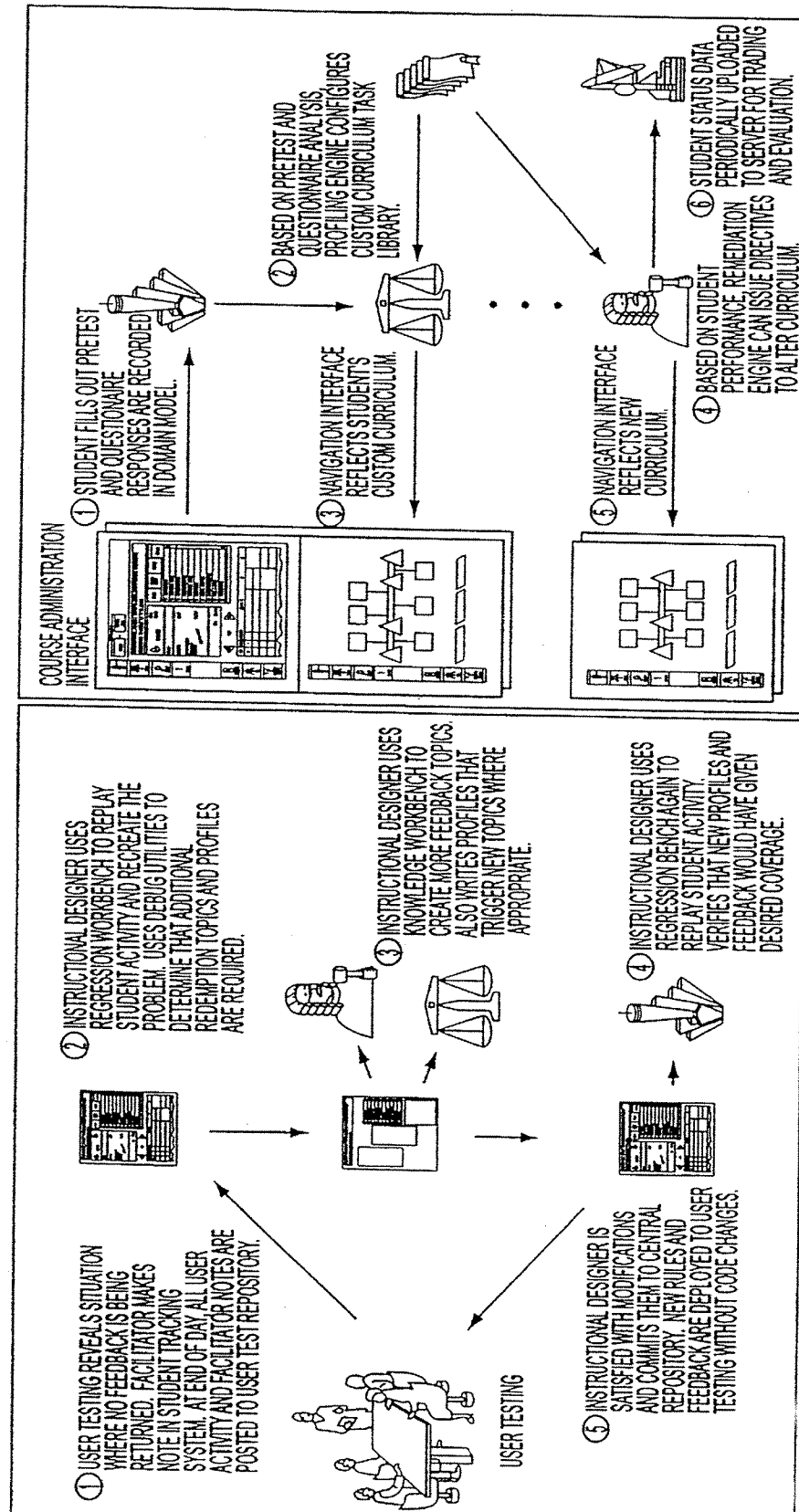


FIG. 16

FIG. 17

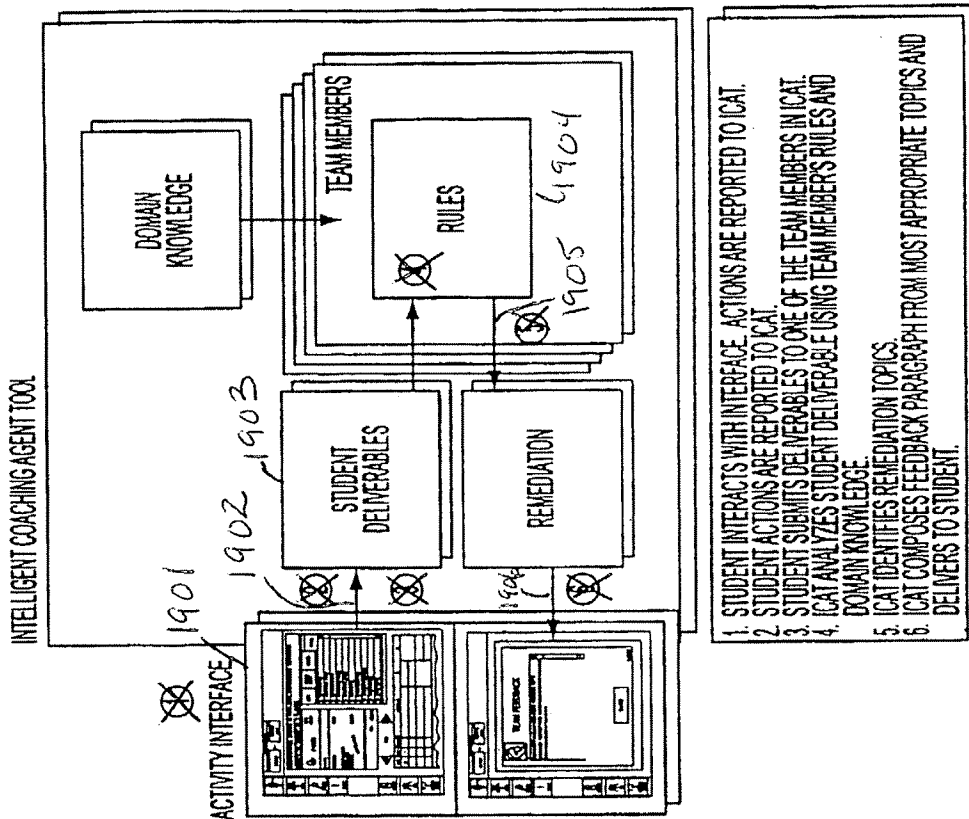


FIG. 19

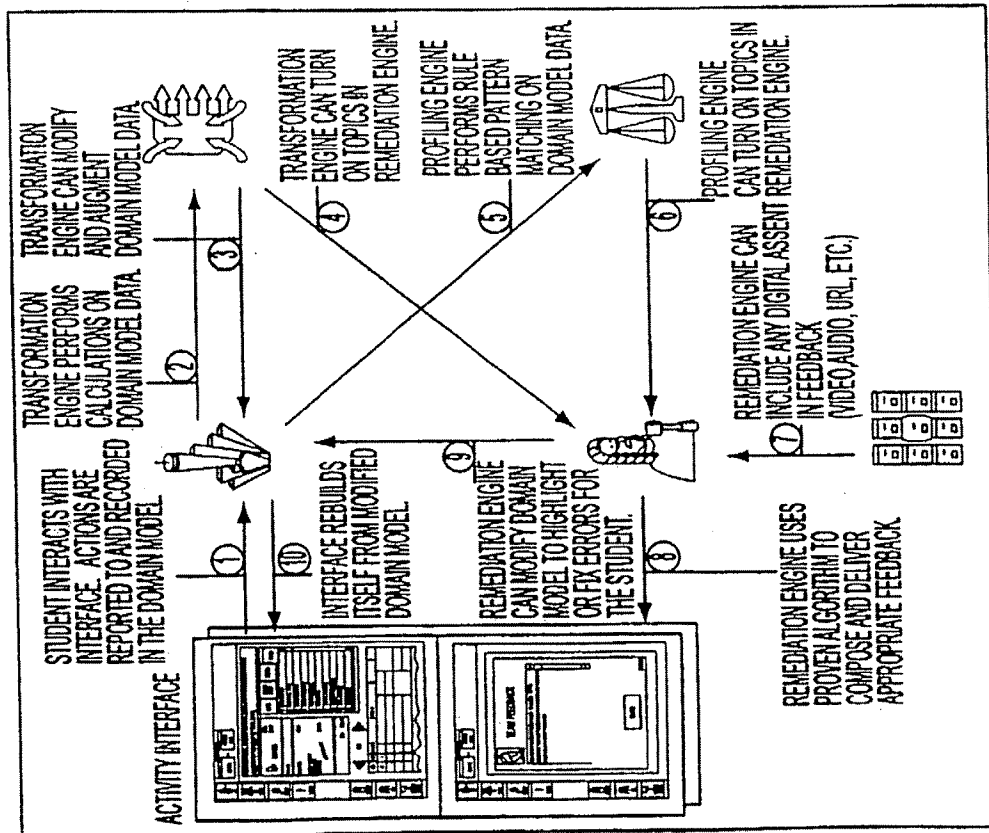


FIG. 18

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

COUNTRY-WIDE INSURANCE		BILLING DATE 7/13	ACCT # 799-257	INVT #
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE	
1	BUSINESS INSURANCE	JANUARY FEBRUARY MARCH	\$100.00 \$100.00 \$100.00	
PAID IN CASH				
PLEASE PRINT THIS AMOUNT OUTSIDE			\$300.00	

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BACK NEXT

DATE	ENT#	ACCOUNTS	JOURNAL Y1	DR	CR
1/31	12	120.1 PREPAID INSURANCE		\$200.00	
		8480.1 INSURANCE EXPENSE			\$100.00
		10 CASH			\$300.00

FIG. 20

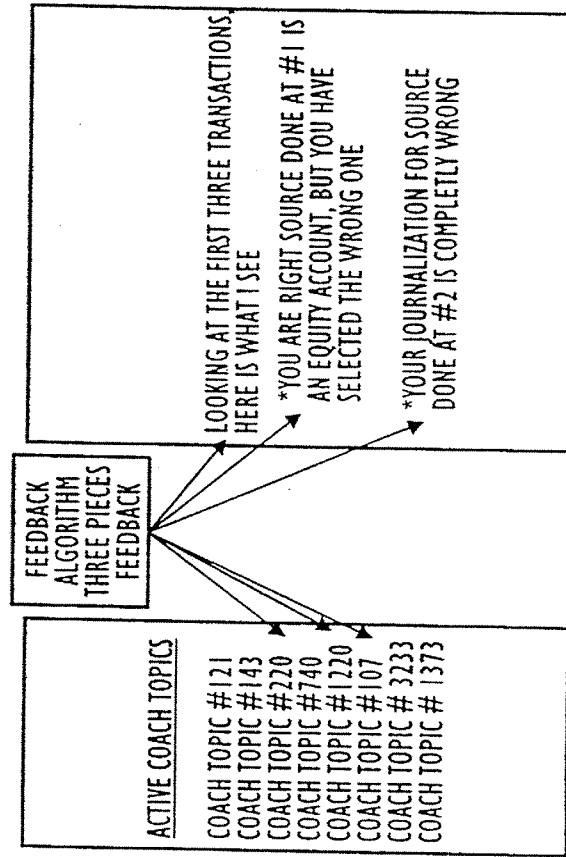
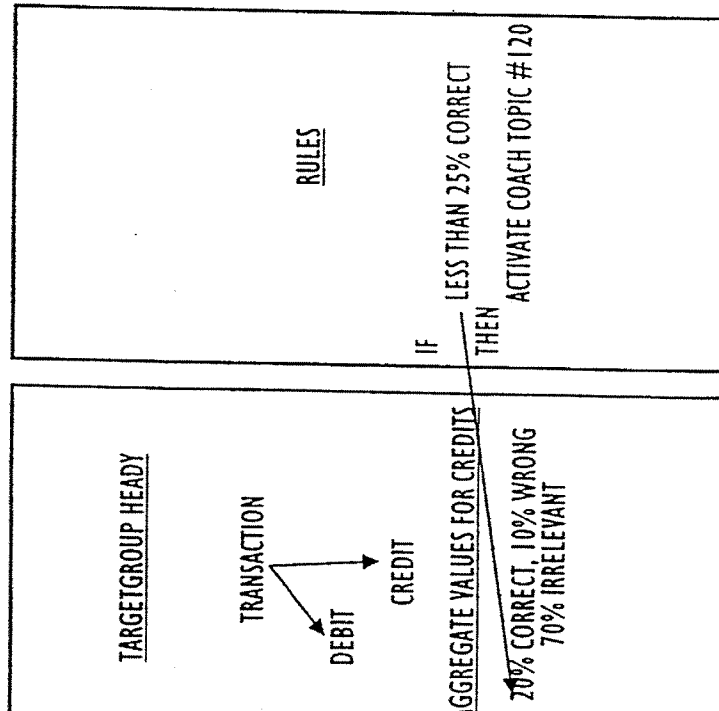
DATE	ENT#	ACCOUNTS	JOURNAL Y1	DR	CR
1/31	12	120.1 PREPAID INSURANCE		\$200.00	
		8480.1 INSURANCE EXPENSE			\$100.00
		10 CASH			\$300.00

8480 INSURANCE EXPENSE-ID#1202
CREDIT FIELD-ID#3022

#1 GET CONTROL ID

#2 MAKE MAPPING
ID#1202 MAPPED TO TARGET ID#3022

FIG. 21



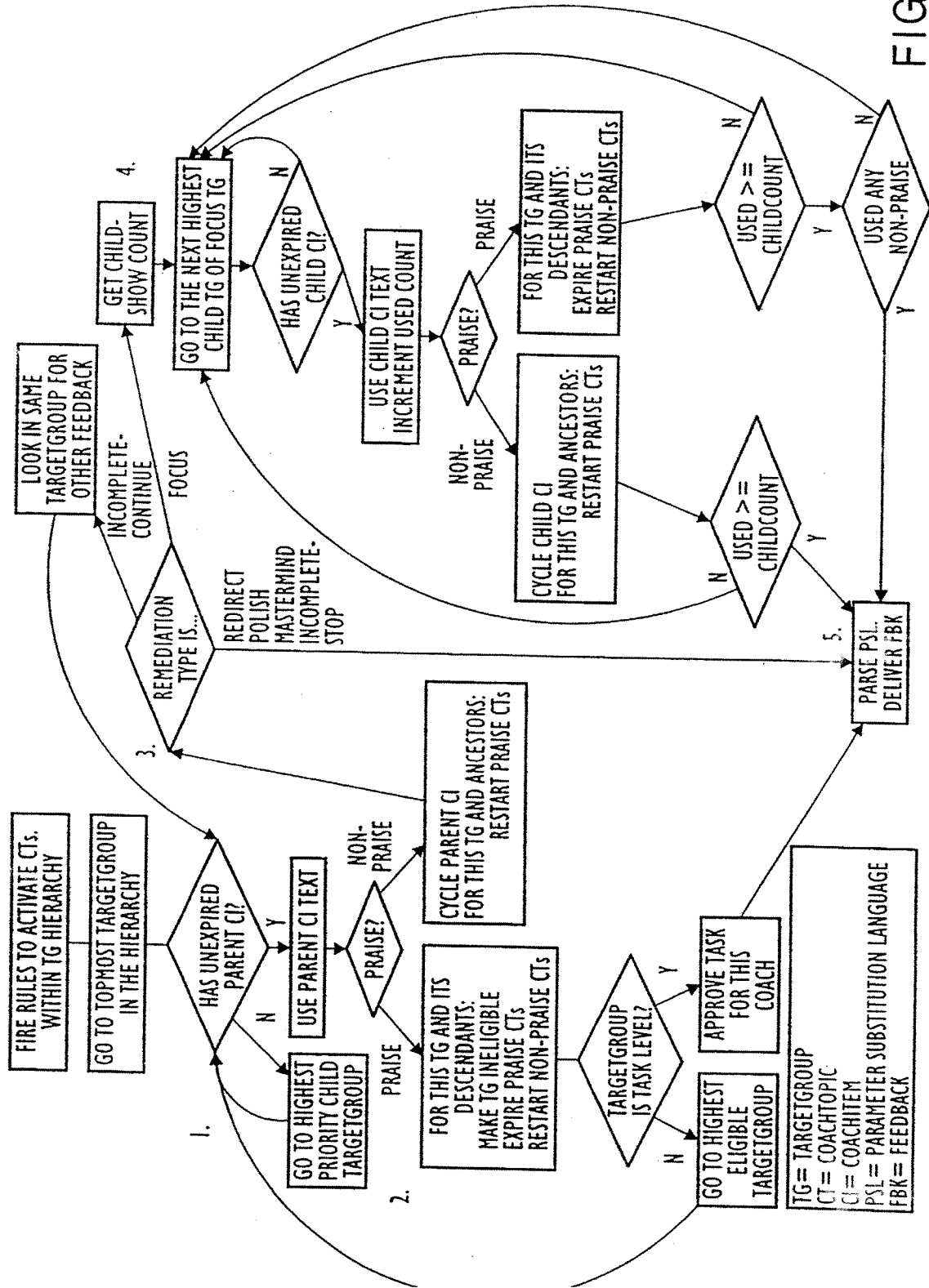


FIG. 24

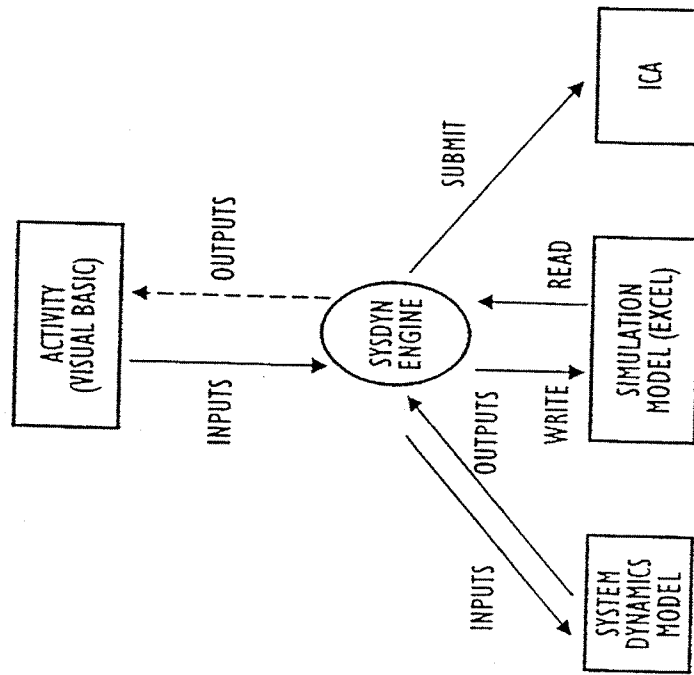


FIG. 27

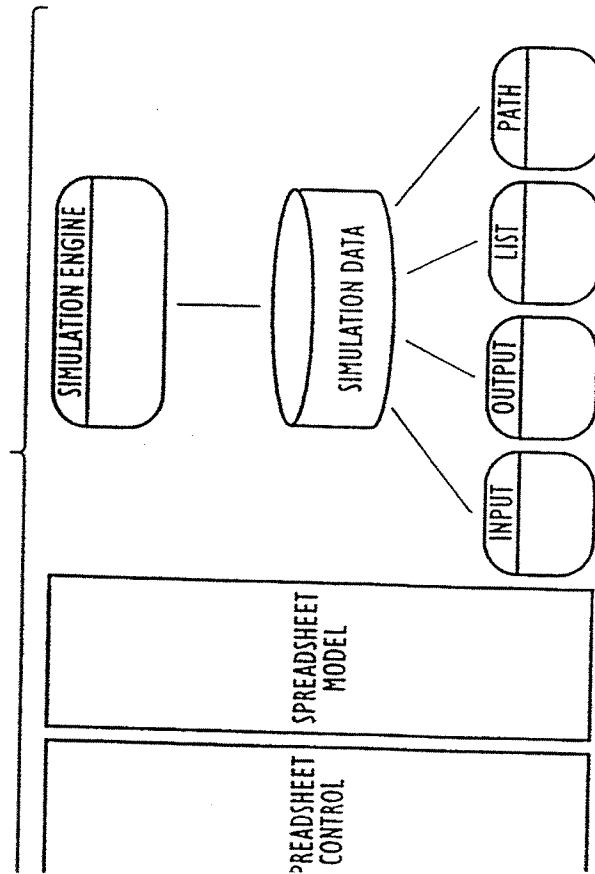


FIG. 25

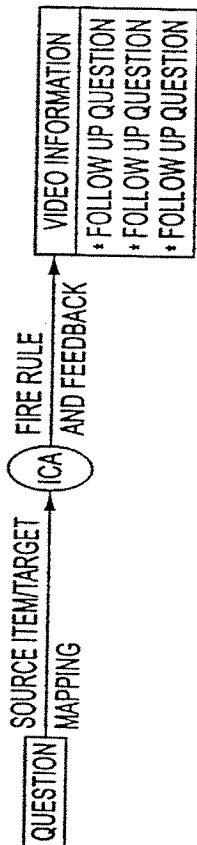


FIG. 28

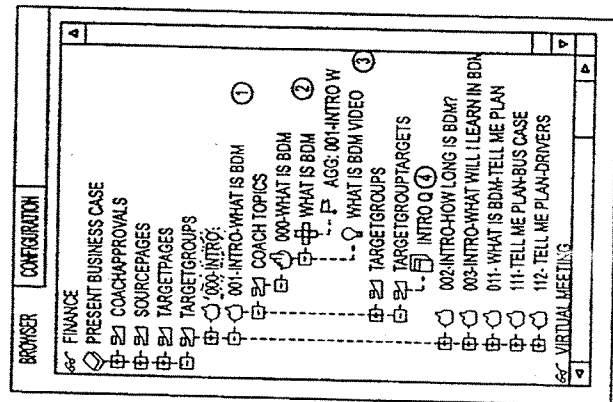


FIG. 29

THE LIST								
A	B	C	D	E	F	G		
13	QUESTION 3							
14	A	INA HARDWARE STORE YOU CAN FIND THESE PRODUCTS:						
15		HAMMER		\$13.00				
16		SAW		\$15.00				
17		SCREWDRIVER		\$7.00				
18		CHISEL		\$4.00				
19		PAUL		\$12.50				
20		SANDPAPER		\$0.50				
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00							
22								
23			DESCRIPTION					
24	-MY LIST-1211		\$7.00	SCREWDRIVER				
25	-MY LIST-1213		\$12.50	PAUL				
26	-MY LIST-1214		\$0.50	SANDPAPER				
27								
28								
29								
30								

FIG. 26




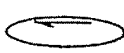


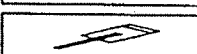
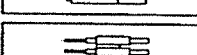
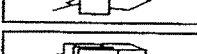



INTELLIGENT COACHING AGENT UTILITIES		  	
File Utilities Window			
USER: STUDENT 	TASK: 23 	      	

FIG. 30